

APPENDIX C: INTERNAL AUDITOR PROFESSIONAL QUALIFICATIONS
NORTH CAROLINA INTERNAL AUDIT PROGRAM

Assistant Internal Auditor	Associate Internal Auditor	Senior Internal Auditor	Internal Audit Supervisor	Internal Audit Manager
Types of Work Performed				
<ul style="list-style-type: none"> Under the extensive supervision of a Senior Internal Auditor or above, typically does the following: Conducts interviews. Collects and reviews documents. Administers surveys. Identifies or develops criteria. Reviews and analyzes evidence. Documents agency processes and procedures. Prepares working papers. 	<p>Under the general supervision of a Senior Internal Auditor or above, typically does the following:</p> <ul style="list-style-type: none"> Conducts interviews. Collects and reviews documents. Develops and administers surveys. Composes summary memos. Identifies, develops, and documents audit issues and recommendations using independent judgment concerning areas reviewed. Identifies or develops criteria. Reviews and analyzes evidence. Documents agency processes and procedures. Creates written reports of audit findings and recommendations. Prepares working papers. <p>On a limited or occasional basis:</p> <ul style="list-style-type: none"> Communicates the results of audit work via oral presentations to agency management. Assists in identifying and evaluating the organization's risk areas and provides input to the development of the annual audit plan. 	<p>Under the general supervision of an Internal Audit Supervisor, or independently, typically does the following:</p> <ul style="list-style-type: none"> Same tasks as those listed for the Associate Internal Auditor, plus the tasks listed below. Identifies and defines criteria for agency-wide or global issues. Supervises small teams of auditors conducting low to moderately complex audit work. Conducts quality control reviews of workpapers and audit work products (memos, reports, findings, or recommendations) of subordinate internal audit staff. Communicates the results of audit work via oral presentations to agency management. Identifies and evaluates the organization's risk areas and provides key input to the development of the annual audit plan. Provides consulting-type services (technical assistance, training, etc.) to the state agency's management and staff. Provides some training and coaching to internal audit staff and may be asked to provide input into annual job assessments. 	<p>Under the general supervision of an Internal Audit Manager, manages internal audit staff in carrying out the day-to-day activities required of the internal audit function. Typically does the following:</p> <ul style="list-style-type: none"> Provides guidance to audit staff in the identification, development, and documentation of audit issues and recommendations. Staffs the internal audit work using the annual audit plan, taking into account the need to provide on-the-job training and development for junior-level internal auditors. Supervises a wide variety of audit team sizes (small to large) and staff conducting low to highly complex audit work. Conducts quality control reviews of workpapers and audit work products (memos, reports, findings, or recommendations). Communicates the results of audit and consulting projects via written reports and oral presentations to agency management. Manages the identification and evaluation of the organization's risk areas and provides major input into the development of the audit plan. Provides consulting-type services (technical assistance, training, etc.) required by the agency's management and staff. 	<p>Responsible for overseeing the internal audit function within the state agency and directing a comprehensive audit program that includes at least performance, financial, management, and compliance audit projects. Typically does the following:</p> <ul style="list-style-type: none"> Provides direction and leadership to Internal Audit Supervisors and/or Senior Internal Auditors. Monitors Internal Audit Supervisors to ensure they are providing sufficient on-the-job training and development to lower-level staff. Provides general direction in the conduct of internal audit work, and monitors the overall progress of completing planned activities. Manages the internal audit resources, including ensuring that adequate staff are available to carry out planned activities. Provides high-level guidance to audit staff in the identification, development, and documentation of audit issues and recommendations. Approves the final audit reports. Communicates the results of audit and consulting projects via written reports and oral presentations to agency management.